

Executive Summary

Lani Eko & Company, CPAs, PLLC (LEC) is a professional and technical services company specializing in auditing and accounting, financial analysis, and management and information technology consulting. We have assembled an exceptional team of experienced and dedicated professionals that work effectively together, and our clients know that Lani Eko & Company will provide the best service from the most highly qualified professionals. Our blend of financial and accounting, management consulting, computer science and general management expertise enables LEC to meet the most challenging and complex client requirements.

Lani Eko & Company's diverse professional and technical expertise includes:

- CFO Act audits
- Financial and Compliance audits
- Performance audits
- Contract, Grants, and Cost proposal auditing
- Audit surveys
- Accounting reviews
- Transaction Analysis and Account reconciliations
- Financial Statements compilations
- Credit Reform Accounting
- Information Technology Management

Lani Eko & Company executives have had extensive experience providing accounting, audit and consulting services to various Federal entities. Specific tasks performed have included audits of financial statements, evaluations of internal controls, assessment of compliance with laws and regulations, evaluation of consistency between statements, assessments of the relevance and reliability of performance data, and a variety of agreed-upon procedures. Over the last 20 years, LEC's executives have assisted Federal agencies to overcome disclaimer or qualified opinions on their financial statements due to accounting, budgeting and financial reporting problems. In addition, our executives have provided agencies with documentation of their accounting practices and procedures, with recommendations for how they could improve those practices and procedures, including:

- Assisting in defining accounting transactions that comply with SFFAS requirements and conform to the specifications of the agencies' financial systems;
- Assisting in establishing the necessary internal controls for maintaining the accuracy and integrity of general ledger accounts;
- Supporting federal agencies in verifying accounting transactional logic and accuracy of balances;
- Assisting federal agencies in correcting existing errors in the general ledger account balances, as identified in the annual financial statement audits; and
- Training for agency staff in the proper implementation of those policies and procedures and the proper use of the models and systems.

As LEC continues to grow, our goal is to recruit employees of the highest caliber who are committed to excellence and meet the firm's rigid professional standards. This ensures the continuity of a professional team in which we can take great pride and one in which our clients can place their full confidence.

LEC is a minority-owned small business. Our application for U.S. Small Business Administration's Minority Small Business and Capital Ownership Development Program, authorized under Section 8(a) of the Small Business Act is pending.

Lani Eko & Company's success to date is a tribute to the Company's commitment to providing its clients with the highest possible level of service. This commitment is born of the practical conviction that the Company's survival and growth are linked directly to the quality of its work and the extent to which the firm continues to provide its clients with exemplary products and services. Our company approach to management, recruitment, staff development, project performance, and quality control — in short; everything we do — is geared to assuring the delivery of outstanding professional services and products to our clients, and to do so on schedule, within budget, and in response to the specific technical and administrative requirements of each contract.

LEC office is at 1800 Diagonal Road, Alexandria, Virginia. This location is convenient to government and business offices throughout the Washington, D.C., metropolitan area.

Our executives and senior staff have performed services in project manager and/or supervisory capacities for the following Federal agencies:

- U.S. Department of Education
- U.S. Department of Treasury
- National Aeronautics & Space Administration
- U.S. Department of Justice
- Office of Personnel Management
- Federal Financing Bank
- Bureau of the Public Debt
- Student Finance Aid
- Office of Thrift Supervision
- Federal Emergency Management Administration
- U.S. House of Representatives
- The Social Security Administration
- U.S. Library of Congress
- Health Care Financing Administration (Now-Center for Medicare and Medicaid Service)
- National Institute of Health
- Internal Revenue Service
- Center for Disease Control
- National Labor Relations Board

LEC's commitment to quality and providing cost-effective services is the cornerstone of our management philosophy. As the basis for our past success, this commitment stands as the foundation for our future growth.

The diversity of our auditing, accounting, information systems technology, and management consulting contract experiences provides us the base to effectively operate and manage client support functions while meeting a wide range of customer-required services.

Lani Eko & Company is devoted to quality, and we have taken extra steps to assure that we meet and even exceed the professional standards of quality established by Government Auditing Standards and the AICPA. Through dedication and commitment of our management and staff, our firm adheres to the most rigorous criteria of our profession established by Government Accountability Office and by the Division for CPA Firms of the AICPA.